(195) Departme

Ms **SERIES.**

G.O. No. 3 9 6 6

Dated 28-12-1950

[Despatch Abstract.]

TAX -- The Madras Entertainments Tax Rules
1939 -- Time limit for revision petitions -- Rules 49(

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Go	234	Rev	8.10.47				
"	235	"	19-5-48				
Ms	1157	Rev	16-6-45				

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Ms	31.11	Rev.	21-12-52				
Memo	R2629	Land Mg	1-1-53				

GOVERNMENT OF MADRAS.
ABSTRACT.

TAX - The Madras Entertainments Tax Rules, 1939 - Time.limit for revision petitions Rules 49(1) and (2) - Amendments - Issued.

REVENUE DEPARTMENT.

Dated 28th December, 1950.

G.O.Ms.No.3266. Read the following:-

From the Board of Revenue, Ref.D.No.591/50-2, dated 2=6-50.
Memorandum No.40205 N/50-2, dated 12-10-50.

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ORDER:

The appended notification will be published in the Fort St. George Gazette.

(BY ORDER OF THE ETC.)

(Sd.) xx xx xx
SECRETARY TO GOVERNMENT.

To

The Board of Revenue. (CT)
The Supdt., Govt. Press, for publication.
The Accountant-General, Madras.
All C.T.Os.
All D.C.T.Os.
All Commissioners of Commercial Taxes.
The Local Admn. and Legal Depts.

(TRUE COPY)

:SUPERINTENDENT:
MADRAS RECORD OFFICE.

P.T.O

APPENDIX.
NOTIFICATION.

In exercise of the powrs conferred by section 16 of the Madras Entertainments Tax Act, 1939, (Madras Act X of 1939), His Excellency the Governor of Madras hereby makes the following amendments to the Madras Entertainments Tax Rules 1939, as subsequently amended:-

AMENDMENT.

In rule 41 of the said rules (i) for clause (c) of sub-rule (i), the following shall be substituted, namely:-

"(C) The Commercial Tax Officer may, in his discretion call for and examine the records relating to any order passed by or any proceedings of any Entertainments Tax Officer or any other officer or person under the Act or these rules, except clause (b) of sub-rule (2), either sue motu at any time, or on application preferred within 6 months from the date of communication of such order or proceedings, for the purpose of staisfying himself as to the legality or propriety of such order or as to the regularity of such proceedings and may pass such order wit respect thereto as he thinks fit";

(ii) for clause (b) of sub-rule (2), the following shall be substituted, namely:-

"(b) In particular and without prejudies to the generality of the foregoing power, the entertainments Tax Commissioner or the Entertainments Tax Deputy Commissicner of the range concerned may in his discretion call for and examine the records relating to order passed by, or any proceedings of any Entertainments Tax Officer or any other officer or person under the Act of these rules, including cases where an inferior officer has exercised powers under this rule, either sue motu at any time or on application preferred within 6 months from the date of communication of such order or proceedings, for the purpose of satisfying himself as to the legality or propriety of such order or as to regularity of such proceedings and may pass such order with respect thereto as he thinks fit".

(TRUE COPY)

R. Thiagarajan

: SUPERINTENDENT:
MADRAS RECORD OFFICE.

RM/28-8-

28/8.